



**THE VILLAGE OF SAUK VILLAGE
COOK COUNTY AND WILL COUNTY, ILLINOIS**

ORDINANCE NUMBER: 23-_____

**AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF TAXES FOR THE
2023 TAX YEAR FOR THE VILLAGE OF SAUK VILLAGE,
COOK COUNTY AND WILL COUNTY, ILLINOIS**

**DERRICK N. BURGESS, MAYOR
MARVA CAMPBELL-PRUITT, Clerk**

**ARETHA BURNS
EUGENE CARTER
ARNOLD COLEMAN
RAVEN JOHNSON
DIANE SAPP
DEBBIE WILLIAMS**

TRUSTEES

ORDINANCE No. 23-_____

**AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF TAXES FOR THE
2023 TAX YEAR FOR THE VILLAGE OF SAUK VILLAGE,
COOK COUNTY AND WILL COUNTY, ILLINOIS**

WHEREAS, the Village of Sauk Village, Cook County and Will County, Illinois (the Village) is a duly organized and existing municipal corporation created under the provisions of the laws of the State of Illinois and under the provisions of the Illinois Municipal Code, as from time to time supplemented and amended; and

WHEREAS, the Mayor and Board of Trustees of the Village of Sauk Village (the “*Corporate Authorities*”) have determined that it is advisable, necessary and in the best interest of the Village to levy and assess taxes for the 2023 tax year; and

WHEREAS, in connection with the adoption of its tax levy, the Village has complied with Section 18-60 through 18-95 of the Illinois Truth in Taxation Law (35 ILCS 200/18-60 through 35 ILCS 200/18-85), the Open Meetings Act (5 ILCS 120/1, et seq.) and all other applicable state and local laws.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Board of Trustees of the Village of Sauk Village, Cook County and Will County, Illinois as follows:

Section 1. That the above recitals and legislative findings are found to be true and correct and are hereby incorporated herein and made a part hereof, as if fully set forth in their entirety.

Section 2. There is hereby deemed necessary to defray the expenses and liabilities for all corporate purposes of the Village and levied upon all the taxable property within the corporate limits of said Village of Sauk Village, County of Cook and County of Will, State of Illinois, the total sum of Two Million, Four Hundred Seventy-Five and 00/100 Dollars (**\$2,475,000.00**) for the following specific purposes.

Section 3. General Corporate. A tax is hereby imposed for the General Corporate purposes in this Village in the amount of Three Hundred Twenty Thousand and 00/100 Dollars (**\$320,000.00**) upon all property subject to taxation within the Village as that property is assessed and equalized for state and county purposes for the current year.

Section 4. Police Pension Fund (40 ILCS 5/3-125). A further tax is hereby imposed for the purpose of financing the Village’s annual contribution to the Police Pension Fund in the amount of Five Hundred Thousand Dollars (**\$500,000.00**) upon all property subject to taxation within the Village as that property is assessed and equalized for state and county purposes for the current year, in accordance with the provisions of Chapter 40, Section 5/3-125 of the Illinois Pension Code.

Section 5. Firefighter's Pension Fund (40 ILCS 5/4-118). A further tax is hereby imposed for the purpose of financing the Village's annual contribution to the Firefighter's Pension Fund in the amount of One Hundred Thousand Dollars (**\$100,000.00**) upon all property subject to taxation within the Village as that property is assessed and equalized for state and county purposes for the current year, all in accordance with the provisions of Chapter 40, Section 5/4-118 of the Illinois Pension Code.

Section 6. Illinois Municipal Retirement Fund (40 ILCS 5/7-171). A further tax is hereby imposed for the purpose of meeting certain employer obligations of the Village for the Illinois Municipal Retirement Fund in the amount of Fifty Thousand Dollars (**\$50,000.00**) upon all property subject to taxation within the Village as that property is assessed and equalized for state and county purposes for the current year, all in accordance with the provisions of Chapter 40, Section 5/7-171 of the Illinois Pension Code.

Section 7. Street and Bridge (65 ILCS 5/11-81-1, 11-81-2). A further tax is hereby imposed for street and bridge purposes in the amount of Fifty Thousand Dollars (**\$50,000.00**) upon all property subject to taxation within the Village as that property is assessed and equalized for state and county purposes for the current year, all in accordance with the provisions of Sections 11-81-1 and 11-81-2 of the Illinois Municipal Code.

Section 8. Playground and Recreation (65 ILCS 5/11-95-7, 11-95-8, 11-95-10). A further tax is hereby imposed for recreation purposes in the amount of Fifty Thousand Dollars (**\$50,000.00**) upon all property subject to taxation within the Village as that property is assessed and equalized for state and county purposes for the current year, all in accordance with the provisions of Sections 11-95-7, 11-95-8, and 11-95-10 of the Illinois Municipal Code.

Section 9. Fire Protection (65 ILCS 5/11-7-1, 11-7-3). A further tax is hereby imposed for the purpose of fire protection in the amount of Three Hundred Twenty Five Thousand Dollars (**\$325,000.00**) upon all property subject to taxation within the Village as that property is assessed and equalized for state and county purposes for the current year, all in accordance with the provisions of Sections 11-7-1 and 11-7-3 of the Illinois Municipal Code.

Section 10. Police Protection (65 ILCS 5/11-1-3, 11-5-1). A further tax is hereby imposed for the purpose of police protection in the amount of Three Hundred Twenty Five Thousand Dollars (**\$325,000.00**) upon all property subject to taxation within the Village as that property is assessed and equalized for state and county purposes for the current year, all in accordance with the provisions of Sections 11-1-3 and 11-5-1 of the Illinois Municipal Code.

Section 11. Civil Defense. A further tax is hereby imposed for the purpose of civil defense in the amount of Twenty Thousand Dollars (**\$20,000.00**) upon all property subject to taxation within the Village as that property is assessed and equalized for state and county purposes for the current year.

Section 12. Auditing (65 ILCS 5/8-8-8). A further tax is hereby imposed to meet the cost of all auditing and reports in the amount of Seventy Five Thousand Dollars (**\$75,000.00**) upon all property subject to taxation within the Village as that property is assessed and equalized for state

and county purposes for the current year, all in accordance with the provisions of Section 8-8-8 of the Illinois Municipal Code.

Section 13. Liability Insurance (745 ILCS 10/9-107). A further tax is hereby imposed for the purpose of liability insurance and other allowed purposes in the amount of Five Hundred Thirty Five Thousand Dollars (**\$535,000.00**) upon all property subject to taxation within the Village as that property is assessed and equalized for state and county purposes for the current year, all in accordance with the provisions of Section 9-107 of the Local Governmental and Governmental Employees Tort Immunity Act.

Section 14. Ambulance (65 ILCS 5/11-5-7, 11-5-7.1). A further tax is hereby imposed for the purpose of providing ambulance service in the amount of One Hundred Thousand Dollars (**\$100,000.00**) upon all property subject to taxation within the Village as that property is assessed and equalized for state and county purposes for the current year, all in accordance with the provisions of Sections 11-5-7 and 11-5-7.1 of the Illinois Municipal Code.

Section 15. Unemployment Insurance (745 ILCS 10/9-107). A further tax is hereby imposed for the purpose of unemployment insurance and other allowed purposes in the amount of Twenty Five Thousand Dollars (**\$25,000.00**) upon all property subject to taxation within the Village as that property is assessed and equalized for state and county purposes for the current year, all in accordance with the provisions of Section 9-107 of the Local Governmental and Governmental Employees Tort Immunity Act.

Section 16. Recapitulation. A recapitulation of the foregoing levied funds is as follows:

Levied Funds

| | |
|-----------------------------|--------------------|
| Corporate | \$352,000 |
| Police Pension | \$500,000 |
| Fire Pension | \$100,000 |
| IMRF | \$50,000 |
| Street & Bridge | \$50,000 |
| Playground | \$50,000 |
| Fire Protection | \$325,000 |
| Police Protection | \$325,000 |
| Civil Defense | \$20,000 |
| Auditing | \$75,000 |
| Liability Insurance | \$535,000 |
| Ambulance | \$100,000 |
| Unemployment | \$25,000 |
| Grand Total Tax Levy | \$2,475,000 |

Section 17. The Village Clerk is hereby authorized and directed to file a copy of this Ordinance, duly certified, along with any statutory representations or certifications, with the County Clerk of Cook County, Illinois and the County Clerk of Will County, Illinois no later than

the last Tuesday in December.

Section 18. If any item or portion of this Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such item or the remaining portion of this Ordinance.

Section 19. All Ordinances, resolutions, motions or orders in conflict with this Ordinance are hereby repealed to the extent of such conflict. If any section, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any of the other provisions of this Ordinance.

Section 20. This ordinance shall be in full force and effect upon its passage, approval and publication as provided by law.

ADOPTED, by the Mayor and Board of Trustees of the Village of Sauk Village, Cook County and Will County, Illinois this _____ day of _____, 2023, pursuant to a roll call vote as follows:

| | YES | NO | ABSENT | PRESENT |
|---------------|------------|-----------|---------------|----------------|
| BURNS | | | | |
| CARTER | | | | |
| COLEMAN | | | | |
| JOHNSON | | | | |
| SAPP | | | | |
| WILLIAMS | | | | |
| Burgess-Mayor | | | | |
| TOTAL | | | | |

APPROVED by the Mayor of the Village of Sauk Village, County of Cook and County of Will,
Illinois on this _____
day of _____, 2023.

Derrick Burgess, Mayor

ATTEST:

Marva Campbell-Pruitt, Village Clerk

STATE OF ILLINOIS)
) SS
COOK COUNTY)

TRUTH IN TAXATION
CERTIFICATE OF COMPLIANCE

I, Derrick N. Burgess, hereby certify that I am the Mayor of the Village of Sauk Village, and as such presiding officer, I certify that the Levy Ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of the Illinois Property Tax Code – Truth in Taxation Law 35 ILCS 200/18-60 through 18-85.

Dated: December_____, 2023

Derrick Burgess, Mayor

Subscribed and sworn to before me

This ____ day of December, 2023

Notary Public

INTEROFFICE MEMORANDUM

TO: MAYOR AND VILLAGE TRUSTEES
FROM: LOUIS WILLIAMS
SUBJECT: 2023 TAX LEVY
DATE: NOVEMBER 27, 2023

Mayor and Board of Trustees,

On an annual basis before the last Tuesday of December, the Village must pass the tax levy ordinance and submit it to Cook County. Attached you will find documentation that relates to the proposed 2023 property tax levy.

Attachment 1: Final 2022 Tax Levy

The extended levy for 2022 was \$2,920,128. The levy for the Village is made of 14 funds that include the Corporate Fund, Bond Fund, Fireman's Pension Fund, Police Pension Fund, Fire Protection, Police Protection, IMRF, Street & Bridge, Playground, Civil Defense, Auditing, Liability Insurance, Ambulance, and Unemployment.

Attachment 2: EAV History and Estimated 2023 EAV

Provided is history of the Equalized Assessed Value (EAV) from Tax year 2020 to 2022. The 2022 EAV decreased by 1.7 % from tax year 2021. The 2023 EAV is projected to increase by 25.0% due to the triannual reassessment.

Attachment 3: Tax Levy Collection Analysis

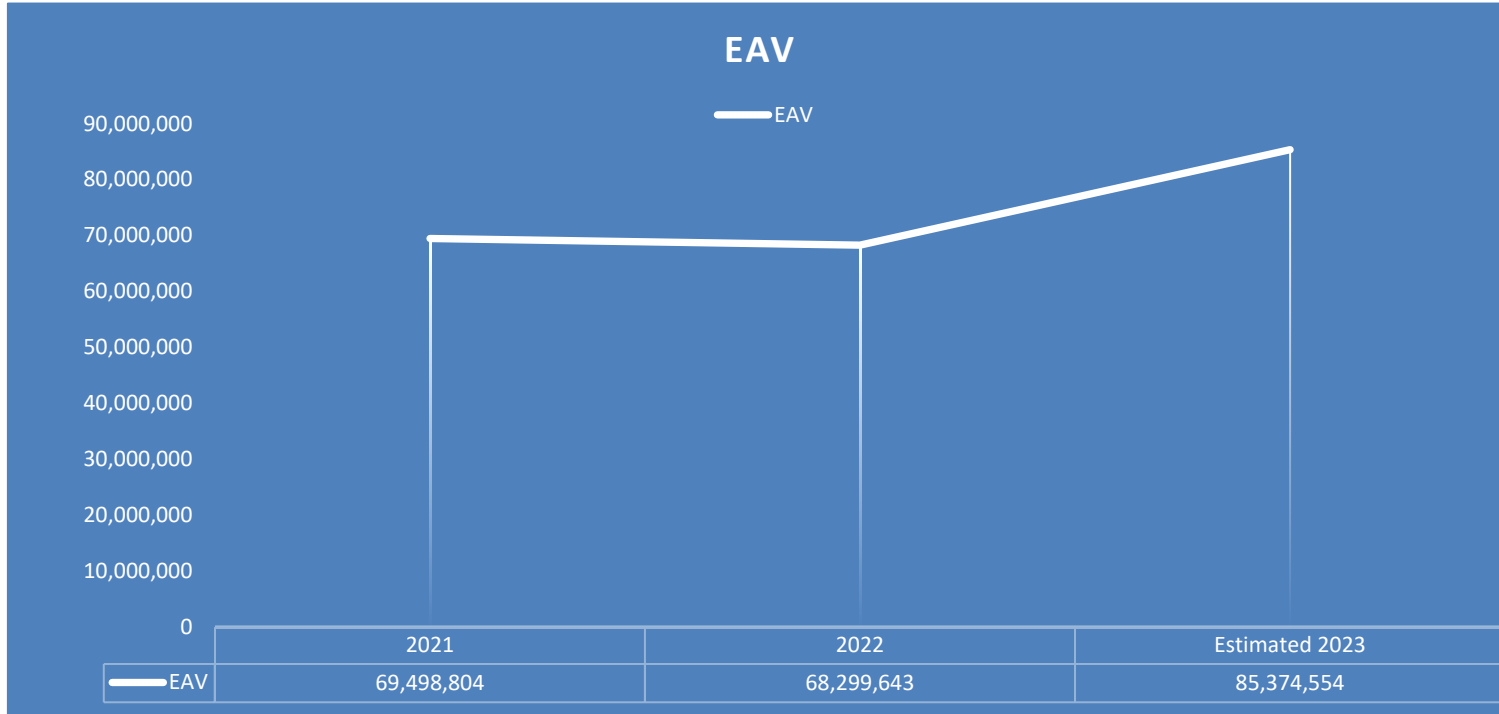
Provided is the Tax levy collections history for the last 6 years. The Village has been collecting at a rate of 90.1% of the levy, not including the 2022 tax levy of which collections on the second installment have been delayed.

Attachment 4: 2023 Proposed Tax Levy

Provided is the proposed estimated tax levy for 2023. The proposed estimated levy (exclusive of debt levy) for 2023 totals \$2,480,000. The overall 2023 proposed extended levy will increase by 2.93%. The Village is hopeful that the collection rate will increase to provide more tax revenue in the future. I believe that any further increases over 3% in the levy due to low collections will only lower future collections as the Village will see more taxpayers unable to shoulder the burden of some of the tax delinquent properties.

Attachment 2: EAV History and Estimated 2023 EAV

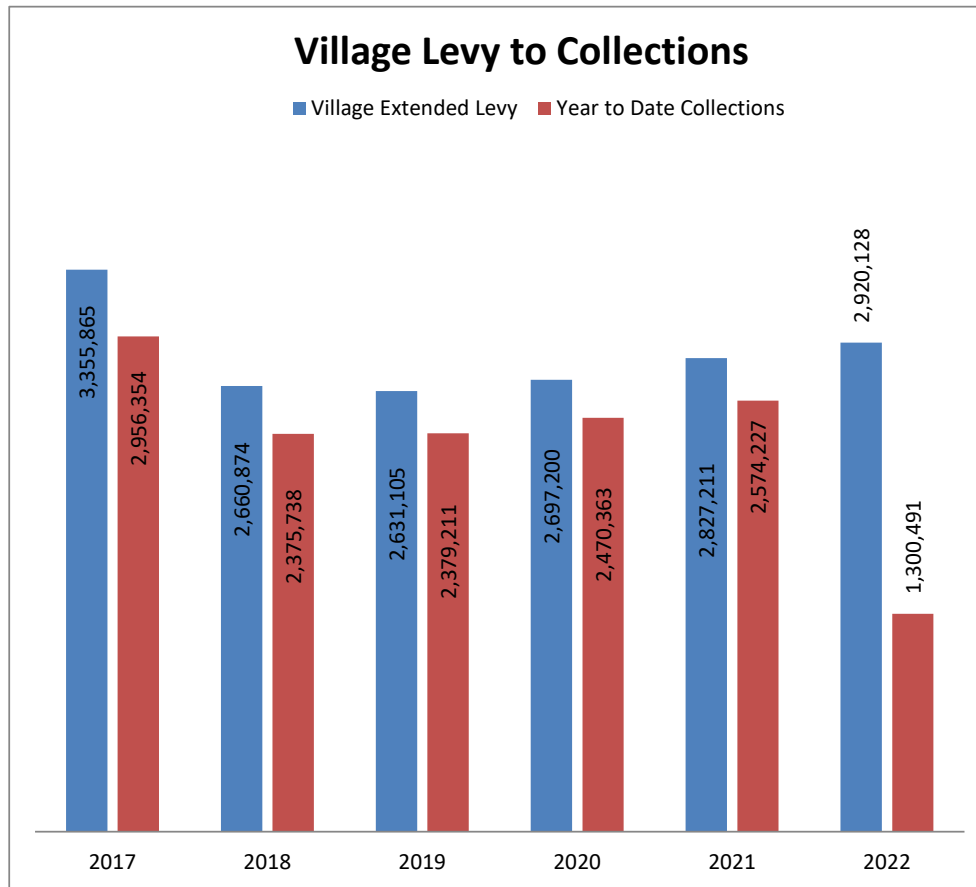
Village of Sauk Village EAV History and Estimated 2023 EAV



Attachment 3: Tax Levy Collection

Village of Sauk Village

| | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|--------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Village Extended Levy | 3,355,865 | 2,660,874 | 2,631,105 | 2,697,200 | 2,827,211 | 2,920,128 |
| Year to Date Collections | 2,956,354 | 2,375,738 | 2,379,211 | 2,470,363 | 2,574,227 | 1,300,491 |
| Percent Collected | 88.10% | 89.28% | 90.43% | 91.59% | 91.05% | 44.54% |



Attachment: Tentative 2023 Levy

Village of Sauk Village
Levy Analysis
For Tax Levy Year 2023

| | Extended 2021 | Extended 2022 | Tentative Estimated 2023 | Extended Tentative Estimated 2023 | Increase (Decrease) | |
|-----------------------------------|------------------|------------------|-----------------------------|---|------------------------|-------|
| EAV | 69,498,804 | 68,299,643 | 85,374,554 | 85,374,554 | | |
| Tax Rate | 4.0674 | 4.2755 | 3.2567 | 3.5111 | | |
| Corporate | 253,879 | 209,748 | 320,000 | 352,000 | 142,252 | |
| Police Pension | 436,313 | 451,665 | 500,000 | 550,000 | 98,335 | |
| Fire Pension | 96,464 | 135,096 | 100,000 | 110,000 | -25,096 | |
| IMRF | 137,746 | 154,425 | 50,000 | 55,000 | -99,425 | |
| Street & Bridge | 30,301 | 47,946 | 50,000 | 55,000 | 7,054 | |
| Playground | 39,544 | 53,615 | 50,000 | 55,000 | 1,385 | |
| Fire Protection | 348,189 | 287,609 | 325,000 | 357,500 | 69,891 | |
| Police Protection | 348,189 | 287,609 | 325,000 | 357,500 | 69,891 | |
| Civil Defense | 29,050 | 23,973 | 20,000 | 22,000 | -1,973 | |
| Auditing | 73,460 | 174,232 | 75,000 | 82,500 | -91,732 | |
| Liability Insurance | 560,368 | 559,237 | 535,000 | 588,500 | 29,263 | |
| Ambulance | 101,051 | 119,865 | 100,000 | 110,000 | -9,865 | |
| Unemployment | 64,286 | 140,014 | 25,000 | 27,500 | -112,514 | |
| | 2,518,840 | 2,645,034 | 2,475,000 | 2,722,500 | 77,466 | 2.93% |
| Debt Service | | | | | | |
| Bonds | 223,127 | 226,765 | 206,150 | 226,765 | | |
| Levy Adjustment PA-102 | 84,836 | 48,329 | 48,329 | 48,329 | | |
| | 0 | 0 | 0 | 0 | | |
| | 307,963 | 275,094 | 305,375 | 275,094 | | |
| Total Debt Levy / PA- 102 | 307,963 | 275,094 | 305,375 | 275,094 | 0 | |
| Total Levy Including Debt Service | 2,826,803 | 2,920,128 | 2,780,375 | 2,997,594 | 77,466 | 2.65% |